

National Cannery Association

WASHINGTON, D. C.

Information
Letter



For N. C. A.
Members

Membership Letter No. 69.

June 21, 1924.

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New Canning Time Tables Issued by the Department of Agriculture.

The Bureau of Home Economics of the United States Department of Agriculture has prepared new tables for home canning of fruits and vegetables. The following announcement by the Bureau has been sent out:

"Studies made in recent years in connection with the canning of certain fruits and vegetables have shown that it takes a much longer time than was formerly supposed for heat to penetrate a jar or a can, and for the material at the center to reach the temperature of the canner.

"'Hot pack' canning is therefore recommended by the Bureau of Home Economics of the United States Department of Agriculture in order to decrease the time for heating the entire contents of the jar or the can to the temperature of the canner. This means a short pre-cooking of the fruits and vegetables to be used, after which the material is filled into the jars as hot as possible. This pre-cooking also shrinks the products, and no food value is lost if the hot liquor that has cooked out is used, instead of hot water, to fill the jars.

"New time tables, based on the most reliable facts the Department has been able to obtain at present, have been issued as Miscellaneous Circular 24, 'Time Tables for Home Canning of Fruits and Vegetables.' Those who are contemplating home canning this season should send for a copy of this circular. In the general directions accompanying the time tables, it is recommended that the pressure canner be used for all vegetables except tomatoes. The water bath canner--and by this is meant any covered vessel of sufficient depth for the jars or cans to be completely immersed while processing, and equipped with a rack or false bottom--may be used for fruits and tomatoes.

"It is possible to pack directly into the jars or cans such fruits as apples, peaches, apricots, cherries, gooseberries, and plums, and also tomatoes. Even in this case the jars or cans should be filled up with hot sirup or juice. The

processing period for these materials packed is 20 minutes, whereas it is only 5 minutes when they are packed hot.

"The time periods given in the new tables are based on the use of quart glass jars. The housekeeper is also told how to adapt the processing time to pint glass jars and tin cans. The method of treatment before processing is stated in every case. When the material may be packed either hot or cold, both processing periods are given."

Prominent Canner Delegate to the New York Convention.

J.G.M.Barnes, Of Kaysville, Utah, stopped over in Washington on the 19th, en route to New York City. Mr. Barnes is a delegate to the National Democratic Convention.

Cans Measured by Cupfuls.

At the suggestion of one of the member canners, the Laboratory has worked out a table showing the number of cupfuls in each of the regular sized cans, based on calculated volumes allowing head space, which are as follows:

| | | | | | |
|----------|-------|--------|---------------|-------|------|
| #1 can | ----- | 1.31, | approximately | 1-1/3 | cups |
| #2 " | ----- | 2.45, | " | 2 1/2 | " |
| #2 1/2 " | ----- | 3.48, | " | 3 1/2 | " |
| #3 " | ----- | 4.13, | " | 4 | " |
| #5 " | ----- | 6.85, | " | 7 | " |
| #10 " | ----- | 12.83, | " | 13 | " |

Labeling Cherries in Juice.

It is held that the term "Cherries in Juice" should not be applied to cherries containing water. A recent Public Health Service announcement contains a notice of prosecution in which one of the counts was that the product was misbranded, in that it was labeled "Cherries in Juice", whereas the cherries were not packed in their own juice, but were packed in water.

Capital Stock Tax--Revenue Acts of 1916 and 1918--Decision of Supreme Court.

Associations--Taxability of Nonstatutory Associations--Statutory Construction--Revenue Act of 1916.

The capital stock tax imposed by Section 407 of the Revenue Act of 1916 upon every corporation, joint-stock company, or association, now or hereafter organized in the United States for profit and having a capital stock represented by shares, and every insurance company, now or hereafter organized under the laws of the United States, or any State or Territory, does not apply to associations which are not organized under any statute, as the language is that used in the Act of 1909, and the words "organized in the United States" have no different effect, as applied to domestic corporations, joint-stock companies, and associations, from the word "organized" as used in the Act of 1909. (Eliot v. Freeman, 220 U.S. 178 T.D. 1686 followed.)

Same--Revenue Act of 1918.

Associations are subject to the capital stock tax imposed by Section 1000(a) of the Revenue Act of 1918, since Section 1 of the Act defines "Corporations" as including "associations", and the term "domestic" as "created or organized

in the United States", a phrase which, in marked contrast with those used in the Acts of 1909 and 1916, extends the tax from one imposed solely upon organizations exercising statutory privileges to include also organizations exercising the privilege of doing business as associations at the common law.

Capital Stock--Average Value.

The capital stock tax is based upon the average value of capital stock including surplus and undivided profits. These words are not to be given a technical meaning, but, interpreted in their entirety, are equivalent to the capital invested in the business, that is, the net value of the property owned and used in the business.

Retroactive provisions--Revenue Act of 1918.

Under the retroactive provisions of the Revenue Act of 1918, capital stock taxes were properly collected for the year ending June 30, 1919, although the assessment under the provisions of the Revenue Act of 1916 was unauthorized, since they thereafter became due under the provisions of the Revenue Act of 1918. The taxes were erroneously collected for the six months period ending June 30, 1917, and the year ending June 30, 1918.

Carrier Liable for Full Actual Loss.

The Supreme Court of the United States handed down a decision on May 26, 1924, in the case of Adams Express Company, Plaintiff in Error, vs. W.W.Darden, in which it holds that it was the intention of Congress in its enactment of the first Cummings Amendment to make the carrier liable for the full actual loss, regardless of any agreement or representation of the shipper.

1925 Convention.

The Location Committee has selected Cincinnati, Ohio, as the 1925 Convention city. The date of the Convention will be January 26th to 31st, inclusive.

Each member of the N.C.A. has been sent a list of the hotels cooperating, and requested to send in early reservations.

Another Text-book Corrected.

Just recently, President Clark's attention was called to a statement published by one of the central western universities, in which canned foods were condemned "because of the vitamins being killed in the process."

This was taken up with the proper officials of the university, and it was found that the statement occurred in a book published by a professor in education. Steps are being taken to have the text changed as rapidly as possible, so as to conform to present day information--that vitamins are not appreciably destroyed in processing canned foods.

United States Navy in the Market for Canned Pears
and Canned Prunes.

The Bureau of Supplies and Accounts has issued Schedule 2356 and Schedule 2371 requesting bids on the following:

36,000 lbs. canned pears, Boston, Mass., not later than Nov. 1st.
125,000 " " " So. Brooklyn, N.Y. " " " " "



| | | | |
|-------------|----------------|--------------------|---|
| 60,000 lbs. | canned pears, | Philadelphia, Pa., | Not later than Nov. 1st. |
| 251,000 " | " | " | Hampton Roads, Va., " " " " |
| 271,000 " | " | " | Either So. Brooklyn, N.Y., or Hampton Roads, Va., not later than Oct. 15, for Navy Yard, Mare Island, California. |
| 42,000 " | " | " | So. Brooklyn, N.Y., or Hampton Roads, Va., for Navy Yard, Puget Sound, Wash., not later than Oct. 15. |
| 99,000 lbs. | canned prunes, | Boston, Mass., | by Nov. 30th. |
| 158,000 " | " | " | So. Brooklyn, N.Y., by Nov. 30th. |
| 48,000 " | " | " | Philadelphia, Pa., " " " |
| 244,000 " | " | " | Hampton Roads, Va., " " " |
| 400,000 " | " | " | So. Brooklyn, N.Y., or Hampton Roads, Va., for Navy Yard, Mare Island, Calif., not later than Oct. 30th |
| 80,000 " | " | " | So. Brooklyn, N.Y., or Hampton Roads, Va., for Navy Yard, Puget Sound, Wash., not later than Oct. 30th. |

Canners interested in bidding on Pears should request Schedule 2356 of the Bureau of Supplies and Accounts, Navy Department, Washington, D.C., and on Prunes Schedule 2371.

Erratum.

The paragraph in our Membership Letter No. 67, of June 7th, referring to excess profits taxes should read "Section 209 of the Revenue Act of 1917" instead of "Section 209 of the Statute of Limitations".

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